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COHEN TAUBER SPIEVACK & WAGNER P.C.

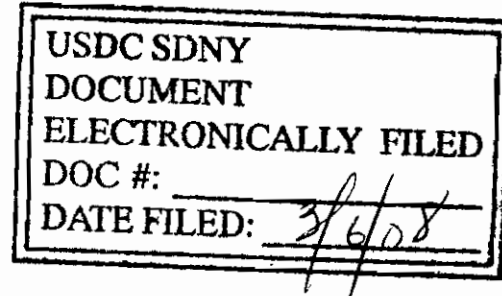
Ira R. Abel

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March 3, 2008

BY FAX 212-805-7941

Hon. Loretta A. Preska
United States District Judge SDNY
Daniel Patrick Moynihan
United States Courthouse
500 Pearl St., Room 1320
New York, NY 10007



Re: Niraj Chaturvedi dba Global Gem Traders, Inc., Appellant, v.
Richard E. O'Connell, Appellee

Bankruptcy Appeal, Case No. 08-cv-00249-LAP

Dear Judge Preska:

This firm represents Appellant in the above-referenced bankruptcy appeal.

We have received the transcript of the hearing before Bankruptcy Judge Beatty and we have provided a copy to counsel for Appellee. The record on appeal cannot be complete without the transcript.

The Clerk's office has advised us that we cannot file the transcript via ECF, but instead must contact your chambers to determine how best to provide you with a copy of the transcript.


Accordingly, please provide us with a direction for filing or otherwise providing you with a copy of the transcript.

The hard copy transcript may be sent to Chambers with a notation on the docket sheet.

Respectfully yours,
COHEN TAUBER SPIEVACK & WAGNER P.C.

By: 
Ira R. Abel

SO ORDERED

CC: Deborah L. Dobbin Esq. (By Fax)

LORETTA A. PRESKA
UNITED STATES DISTRICT JUDGE

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March 5, 2008